Docket No.: 0033-0999PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hiroyuki KATAYAMA et al.

Application No.: 10/532,826

-

Filed: April 26, 2005

For: REGENERATOR, METHOD AND APPARATUS FOR MANUFACTURING REGENERATOR, AND STIRLING

REFRIGERATOR

Confirmation No.: 8798

Examiner: W. C. Doerrler

Art Unit: 3744

AMENDMENT AFTER ALLOWANCE UNDER 37 C.F.R. 1.312

Customer Service Window, MS Issue Fee U.S. Patent and Trademark Office Randolph Building 401 Dulany Street Alexandria, Virginia 22314

Sir:

OK TO ENTER: /WD/

INTRODUCTORY COMMENTS

05/01/2008

Prior to issuance of the patent, Applicants respectfully request entry on this Amendment under 37 C.F.R. 1.312 for the above-captioned patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.